

“(ii) to prevent the avoidance of the purposes of this paragraph.”.

(b) APPLICATION OF ACCURACY-RELATED PENALTIES.—

(1) IN GENERAL.—Section 6662(b) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (9) the following new paragraph:

“(10) Any disallowance of a deduction by reason of section 170(h)(7).”.

(2) TREATMENT AS GROSS VALUATION MISSTATEMENT.—Section 6662(h)(2) of such Code is amended by striking “and” at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting “, and”, and by adding at the end the following new subparagraph:

“(D) any disallowance of a deduction described in subsection (b)(10).”.

(3) NO REASONABLE CAUSE EXCEPTION.—Section 6664(c)(2) of such Code is amended by inserting “or to any disallowance of a deduction described in section 6662(b)(10)” before the period at the end.

(4) APPROVAL OF ASSESSMENT NOT REQUIRED.—Section 6751(b)(2)(A) of such Code is amended by striking “subsection (b)(9)” and inserting “paragraph (9) or (10) of subsection (b)”.

(c) APPLICATION OF STATUTE OF LIMITATIONS ON ASSESSMENT AND COLLECTION.—

(1) EXTENSION FOR CERTAIN ADJUSTMENTS MADE UNDER PRIOR LAW.—In the case of any disallowance of a deduction by reason of section 170(h)(7) of the Internal Revenue Code of 1986 (as added by this section) or any penalty imposed under section 6662 of such Code with respect to such disallowance, section 6229(d)(2) of such Code (as in effect before its repeal) shall be applied by substituting “2 years” for “1 year”.

(2) EXTENSION FOR LISTED TRANSACTIONS.—Any contribution described in section 170(h)(7)(A) of the Internal Revenue Code of 1986 (as added by this section) shall be treated for purpose of sections 6501(c)(10) and 6235(c)(6) of such Code as a transaction specifically identified by the Secretary on December 23, 2016, as a tax avoidance transaction for purposes of section 6011 of such Code.

(d) APPLICATION TO CERTAIN TRANSACTIONS DISALLOWED UNDER OTHER PROVISIONS OF LAW.—In the case of any disallowance of a deduction under section 170 of the Internal Revenue Code of 1986 with respect to a transaction described in Internal Revenue Service Notice 2017-10 with respect to a taxable year ending before the date of the enactment of this Act, such disallowance shall be treated for purposes of section 6662(b)(10) of such Code (as added by this section) and subsection (c)(1) as being by reason of section 170(h)(7) of such Code (as added by this section).

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to contributions made after December 23, 2016, in taxable years ending after such date.

(2) CERTIFIED HISTORIC STRUCTURES.—In the case of contributions the conservation purpose (as defined in section 170(h)(4) of the Internal Revenue Code of 1986) of which is the preservation of a certified historic structure (as defined in section 170(h)(4)(C) of such Code), the amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2018.

(3) NO INFERENCE.—No inference is intended as to the appropriate treatment of contributions made in taxable years ending on or before the date specified in paragraph (1) or (2), whichever is applicable, or as to any activity not described in section 170(h)(7) of the Internal Revenue Code of 1986, as added by this section.

SA 2385. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division I, add the following:

SEC. 90009. DESIGNATION OF CERTAIN AIRPORTS AS PORTS OF ENTRY.

(a) IN GENERAL.—The President shall—

(1) pursuant to the Act of August 1, 1914 (38 Stat. 623, chapter 223; 19 U.S.C. 2), designate each airport described in subsection (b) as a port of entry; and

(2) terminate the application of the user fee requirement under section 236 of the Trade and Tariff Act of 1984 (19 U.S.C. 58b) with respect to the airport.

(b) AIRPORTS DESCRIBED.—An airport described in this subsection is an airport that—

(1) is a primary airport (as defined in section 47102 of title 49, United States Code);

(2) is located not more than 30 miles from the northern or southern international land border of the United States;

(3) is associated, through a formal, legal instrument, including a valid contract or governmental ordinance, with a land border crossing or a seaport not more than 30 miles from the airport; and

(4) through such association, meets the numerical criteria considered by U.S. Customs and Border Protection for establishing a port of entry, as set forth in—

(A) Treasury Decision 82-37 (47 Fed. Reg. 10137; relating to revision of customs criteria for establishing ports of entry and stations), as revised by Treasury Decisions 86-14 (51 Fed. Reg. 4559) and 87-65 (52 Fed. Reg. 16328); or

(B) any successor guidance or regulation.

SA 2386. Mr. RISCH (for himself, Ms. CORTEZ MASTO, and Ms. ROSEN) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in division I, insert the following:

SEC. 90 . . . CYBERSECURITY COOPERATIVE MARKETPLACE PROGRAM.

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATOR.—The term “Administrator” means the Administrator of the Small Business Administration.

(2) COVERED INDUSTRY SECTORS.—The term “covered industry sectors” means the following industry sectors:

- (A) Accommodation and food services.
- (B) Agriculture.
- (C) Construction.
- (D) Healthcare and social assistance.
- (E) Retail and wholesale trade.
- (F) Transportation and warehousing.
- (G) Entertainment and recreation.
- (H) Finance and insurance.
- (I) Manufacturing.
- (J) Information and telecommunications.

(K) Any other industry sector that the Administrator determines to be relevant.

(3) COVERED VENDOR.—The term “covered vendor” means a vendor of cybersecurity products and services, including cybersecurity risk insurance.

(4) CYBERSECURITY.—The term “cybersecurity” means—

(A) the art of protecting networks, devices, and data from unauthorized access or criminal use; and

(B) the practice of ensuring the confidentiality, integrity, and availability of information.

(5) CYBERSECURITY THREAT.—The term “cybersecurity threat” means the possibility of a malicious attempt to infiltrate, damage, disrupt, or destroy computer networks or systems.

(6) SMALL BUSINESS CONCERN.—The term “small business concern” has the meaning given the term in section 3(a) of the Small Business Act (15 U.S.C. 632(a)).

(b) CYBERSECURITY COOPERATIVE MARKETPLACE PROGRAM.—

(1) ESTABLISHMENT.—Not later than 180 days after the date of enactment of this Act, the Administrator, in consultation with the Director of the National Institute of Standards and Technology, shall establish a program to assist small business concerns with purchasing cybersecurity products and services.

(2) DUTIES.—In carrying out the program established under paragraph (1), the Administrator shall—

(A) educate small business concerns about the types of cybersecurity products and services that are specific to each covered industry sector; and

(B) provide outreach to covered vendors and small business concerns to encourage use of the cooperative marketplace described in paragraph (3).

(3) COOPERATIVE MARKETPLACE FOR PURCHASING CYBERSECURITY PRODUCTS AND SERVICES.—The Administrator shall—

(A) establish and maintain a website that—

(i) is free to use for small business concerns and covered vendors; and

(ii) provides a cooperative marketplace that facilitates the creation of mutual agreements under which small business concerns cooperatively purchase cybersecurity products and services from covered vendors; and

(B) determine whether each covered vendor and each small business concern that participates in the marketplace described in subparagraph (A) is legitimate, as determined by the Administrator.

(4) SUNSET.—This subsection ceases to be effective on September 30, 2024.

(c) GAO STUDY ON AVAILABLE FEDERAL CYBERSECURITY INITIATIVES.—

(1) IN GENERAL.—The Comptroller General of the United States shall conduct a study that identifies any improvements that could be made to Federal initiatives that—

(A) train small business concerns how to avoid cybersecurity threats; and

(B) are in effect on the date on which the Comptroller General commences the study.

(2) REPORT.—Not later than 1 year after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives a report that contains the results of the study required under paragraph (1).

SA 2387. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr.